

FIDUCIARY FUNDS

The Fiduciary Funds are established to account for assets held by the City in a fiduciary capacity as trustee or agent.

NONEXPENDABLE TRUST FUNDS

CEMETERY PERPETUAL CARE FUND

The Cemetery Perpetual Care Fund is established to account for the moneys held to provide investment earnings to offset the cost of cemetery maintenance.

TRANSIT TRUST FUND

The Transit Trust Fund is established to account for the moneys held to provide investment earnings to offset the transit operating deficit.

PENSION TRUST FUND LAW ENFORCEMENT OFFICERS' SEPARATION ALLOWANCE FUND

The Law Enforcement Officers' Separation Allowance Fund is used to account for the accumulation of resources for pension benefit payments to qualified law enforcement employees.